

**Note:**

**Course content may be changed, term to term, without notice. The information below is provided as a guide for course selection and is not binding in any form.**

## MOODY DISTANCE LEARNING

### Course Number, Name, and Credit Hours

GSU 2215-Principles of Accounting, 3 credit hours

### Course Description

A basic understanding of the logic behind the principles of accounting for the non-accounting student, enabling them to prepare, read, analyze, and interpret financial statements for the purpose of decision making. Ethical business practices are stressed throughout all phases of the course.

### Course Goals

Upon completion of this course, the learners will:

- Understand the accounting cycle
- Understand the importance of ethics and integrity, from a Christian perspective, in accounting
- Understand and identify key assets and liabilities of an organization
- Understand, prepare, and analyze basic financial statements

### Course Objectives

Upon completion of this course, the learners will be able to:

1. Determine how common business events affect an entity's assets, liabilities, shareholders' equity, revenues, and expenses
2. Analyze, record, and report transactions for organizations
3. Prepare and analyze key financial statements, including: balance sheet, income statement, and statement of cash flow
4. Use basic financial ratios to evaluate overall performance and organizational health
5. Describe the budgeting process in an organization and prepare a cash budget

### Course Textbook

Required textbooks for all Moody Online classes can be found on the [Required Textbooks](#) section of the Moody website.

## Assignments Overview

All reading should be completed and assignments are submitted at the end of the week (11:59 PM Monday) assigned.

1. **WEEKLY READING/PRACTICE EXERCISES:** The completion of the course reading is an important part of the course. You will not be successful in this course unless you complete the reading. Further, you should follow the examples in the text and complete the practice exercises to enhance learning. A general discussion topic in Discussion Board to ask questions about the reading or any practice exercises. Use this to help one another; the instructor will also monitor and respond to assist in your understanding.
2. **CHAPTER EXERCISES:** You are required to complete a series of Exercises (NOT the practice exercises) after each chapter. These exercises should be completed in Excel<sup>®</sup>. Additionally, you are to show all your work (where appropriate) to receive full credit.
3. **EXAMS:** You are required to complete 2 exams, a mid-term exam over the first half the course content and a final exam over the second half the course content.
4. **CLASS PARTICIPATION:** Participation is also expected. You must maintain a significant presence in the discussion board. Please refer to the discussion board rubric included in the Documents section of this course for more information on how your participation in the discussion board will be assessed.

## Assessments

Your grade for this course will consist of:

Chapter Exercises (x10)	50%
Mid-Term Exam	20%
Final Exam	20%
Class Participation / Discussion Board	10%
	100%

Letter grades are determined by the following scale:

Letter Grade	Percentage Equivalent	Letter Grade	Percentage Equivalent
A	96% or higher	C	73 - 76.9%
A-	90 - 95.9%	C-	70 - 72.9%
B+	87 - 89.9%	D+	67 - 69.9%
B	83 - 86.9%	D	63- 66.9%
B-	80 - 82.9%	D-	60 - 62.9%
C+	77 - 79.9%	F	Below 60%

**Note:** The above undergraduate grading scale is set by Moody faculty. It cannot be changed.

## Course Resources

Online students have access to the Moody Library. Though students may wish to check out books via inter-library loan, the online database has a number of articles and reviews available for download. You can access the online database by logging into your account at [my.moody.edu](http://my.moody.edu). If you have not previously accessed the library database you may wish to complete the database tutorial at <http://library.moody.edu>.

## Course Copyright Statement

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## Course Bibliography

Averkamp, Harrold. "Accounting Principles". *AccountingCoach.com*, 2010.

< <http://www.accountingcoach.com/online-accounting-course/09Xpg01.html> >

Federal Accounting Standards Advisory Board. "Generally Accepted Accounting Principles". *Fasab.gov*,

< <http://www.fasab.gov/accepted.html> >

Walther, Larry. "Principles of Accounting" *PrinciplesofAccounting.com*, 2010.

<<http://www.principlesofaccounting.com/>>.